

**ACCOUNTING EXAMINING BOARD MEETING
MINUTES
MEETING BY TELECONFERENCE
DECEMBER 10, 2009**

MEMBERS PRESENT: Thomas Kilkenny, Steven Corbeille, Lucretia Mattson, Kim Tredinnick, Karla Blair and Marion Wozniak.

STAFF PRESENT: Yolanda McGowan, Bureau Director; Mike Berndt, Legal Counsel; Michelle Solem, Bureau Assistant; other DRL staff

GUESTS: Dennis Tomorsky, Wisconsin Institute of Certified Public Accountants (WICPA)

CALL TO ORDER

Chair Thomas Kilkenny called the meeting to order at 9:02 a.m. A quorum of 6 members was confirmed.

APPROVAL OF AGENDA

MOTION: Marion Wozniak moved, seconded by Kim Tredinnick, to approve the Agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF SEPTEMBER 24, 2009

Corrections

- Bottom of page 4 – If a firm receives an adverse report, the oversight panel works with the firm to obtain training to correct the deficiency.
- Last sentence, same paragraph should read “would not be able to renew their firm license to provide attest services unless they inaccurately report...” and continue with existing language
- Last Paragraph under travel – Delete “in Wisconsin” – and insert “even though they have not obtained a license in any state.”
- Clarify “bilingual” in Lucretia Mattson’s written report
- USGAAP, not USGAP –
- The last 2 sentences need to be reworked to read:
 - The Peer Review breakout discussed the need for an Accounting Board oversight process. Thomas Kilkenny did not believe that this would work in Wisconsin based on the limited information the Board is allowed to request by statute in relation to the peer review report.
- Election of Officers
 - Lucretia Mattson was nominated as Secretary, not vice-chair person.

MOTION: Lucretia Mattson moved, seconded by Steven Corbeille, to approve the Minutes of September 24, 2009 as amended. Motion carried unanimously.

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ADMINISTRATIVE REPORT

Yolanda McGowan reminded the Board that the meeting dates were in the packet. She introduced Mike Berndt as interim legal counsel. Ms. McGowan told the Board that the Department has begun the process of hiring legal counsel and an additional bureau assistant.

REVIEW AND DISCUSS APPLICATION FOR RENEWAL OF FIRM LICENSE

After some discussion, the Board agreed that this form included all information needed for the renewal of firm licenses.

TRAVEL

NOMINATE BUREAU DIRECTOR AND LEGAL COUNSEL TO ATTEND NASBA'S LEGAL COUNSEL AND EXECUTIVE DIRECTORS FORUM, MARCH 2010

MOTION: Lucretia Mattson moved, seconded by Steven Corbeille, to delegate the Bureau Director and Legal Counsel as representatives to the forum. Motion carried unanimously.

Kim Tredinnick reported on the conference that he recently attended in Phoenix. He noted that 52 of 53 jurisdictions were represented. He told the Board of an instance of a Board being sued for a violation of public record disclosures. Mr. Berndt indicated that the custodian, which is typically the Department, would be the responsible party. Steven Corbielle indicated that the Department might consider researching e-records retention software. He will forward a written copy of his report to the Department.

PUBLIC HEARING

PROPOSED ADMINISTRATIVE RULES RELATING TO GRANTING CERTIFICATES TO APPLICANTS PURSUANT TO AN INTERNATIONAL MUTUAL RECOGNITION AGREEMENT; AND REVIEW AND DISCUSS CLEARINGHOUSE REPORT COMMENTS

There were no verbal comments.

CLEARINGHOUSE REPORT

The Board reviewed the comments and noted that the capitalization changes were not consistent within the document or with past practices.

FOCUS QUESTIONS

The Board provided feedback which Thomas Kilkenny will use to formulate answers to the NASBA focus questions outlined in the agenda materials.

The state is self insured. The Board is immune from liability in most circumstances and may be represented by the Attorney General should they be named as a defendant in any civil case.

Ms. McGowan asked that the answers to the questions be forwarded to her at the same time they are sent to NASBA.

**PRESENTATION OF PROPOSED STIPULATIONS BY DIVISION OF ENFORCEMENT OR
ANY SUBMITTED AFTER PRINTING OF THE AGENDA**

None.

PRACTICE ISSUES

None.

INFORMATIONAL ITEMS

None.

PUBLIC COMMENTS

None.

RECESS TO CLOSED SESSION

MOTION: Lucretia Mattson moved, seconded by Marion Wozniak, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.; consider closing disciplinary investigation with administrative warning (s. 19.85(1)(b), Stats. and 440.205, Stats., to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.; and, to confer with legal counsel (s. 19.85(1)(g), Stats.) Motion carried by roll call vote: Karla Blair-yes; Steven Corbeille-yes; Lucretia Mattson-yes; Thomas Kilkenny-yes; Kim Tredinnick-yes; Marion Wozniak-yes.

Open session recessed at 10:46 a.m.

RECONVENE TO OPEN SESSION

MOTION: Kim Tredinnick moved, seconded by Marion Wozniak, to reconvene into open session. Motion carried unanimously.

Open session reconvened at 11:12 p.m.

VOTING ON ITEMS DELIBERATED IN CLOSED SESSION

CASE CLOSINGS

09 ACC 008

MOTION: Lucretia Mattson moved, seconded by Marion Wozniak, to close case 09 ACC 008 for prosecutorial discretion P3. Motion carried unanimously.

PROPOSED STIPULATION

None.

APPLICATION REVIEW

MOTION: Marion Wozniak moved, seconded by Karla Blair, to deny APH's request for an extension of the 18 month requirement. Motion carried unanimously.

APPLICATIONS REVIEWED DECEMBER 10, 2009

The Board took the following action on applications. Applicants applied based on examination, transfer of credit from another state and endorsement of license from another state.

APPROVED FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT

MOTION: Kim Tredinnick moved, seconded by Lucretia Mattson, to approve the 32 applicants for registration as a Certified Public Accountant that were reviewed on December 10, 2009 as noted in the application files. Motion carried unanimously.

ADJOURNMENT

Karla Blair indicated that she appreciated and enjoyed the Board Chair training that was offered last week. She felt it was very beneficial.

MOTION: Kim Tredinnick moved, seconded by Marion Wozniak, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:19 a.m.

NEXT MEETING: MARCH 11, 2010